THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY

and

THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 21287 of 2005

–

Dated 05.10.2005

Between:

M/s. Mukund Engineers Limited, TPT Colony, Seethammadhara,
Visakhapatnam - 530 003, Rep. by its Assistant Manager,
Mr. K. Ranganath

..... PETITIONER

AND

1 The Commercial Tax Officer, Dwarakanagar, Visakhapatnam.
and others.

THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY

and

THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 21287 of 2005

Oral Order: (Per Sri BRSR,J)

We are not inclined to interfere with the interlocutory order passed by the 3rd respondent as early as on 23.10.2004. The writ petition deserves dismissal only on the ground of laches. The writ petition is accordingly dismissed.

Learned counsel for the petitioner Sri Dwarakanath however states that the respondent department itself is liable to return some amounts even if the disputed tax of Rs.52,74,992/- is liable to be paid by the petitioner and therefore no coercive

steps can be allowed to go on against the petitioner.

We are not inclined to examine this contention but grant leave to the petitioner to submit an appropriate representation to the authority concerned requesting to adjust the amount payable by the petitioner towards the disputed tax and that representation shall duly be considered by the respondents in accordance with law. Having regard to the facts and circumstances of the case, we direct the Sales Tax Appellate Tribunal to decide TA No.1684 of 2004 as expeditiously as possible, preferably within a period of three months from the date of receipt of a copy of this order.

No costs.

(B.SUDERSHAN REDDY,J)

dated 05.10.2005

(S.ANANDA REDDY,J)

msv